

**EMPLOYER STATUS DETERMINATION**  
**MVNA Railroad, Inc. (MVNA)**

This is the determination of the Railroad Retirement Board regarding the status of MVNA Railroad, Inc.(MVNA) (BA No. 3644) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

Information contained in Interstate Commerce Commission (ICC) Finance Docket No. 32628, dated January 5, 1995, indicates that the Minnesota Central Railroad Company (MCRC)(BA No. 2641) filed a notice of exemption to acquire and operate approximately 146 miles of MVNA's Hanley Falls-Minneapolis rail line between milepost 145.08, at Hanley Falls, Minnesota, and milepost 0.0 at Minneapolis, Minnesota. As part of the transaction, MCRC purchased MNVA's incidental trackage rights agreements, rail operating assets, and other contract rights. Information contained in Surface Transportation Board Docket No. AB-466X, dated February 6, 1996, indicates that MVNA filed a notice of exemption to discontinue its trackage rights over 12 miles of rail line owned by Soo Line Railroad Company (SLRC)(BA No. 1606), extending from milepost 416.123 in St. Paul, Minnesota, to milepost 428.00 in Minneapolis, Minnesota.

According to MVNA's attorney, Thomas J. Litwiler, MVNA has not been dissolved, but operations ceased on December 12, 1994, the same day on which employees last performed compensated service.

Information in the record establishes that MVNA ceased operations on December 12, 1994, after its sold substantially all of its assets to MCRC and, in addition, discontinued its trackage rights over rail line owned by SLRC. Accordingly, the Board finds that effective with the close of business December 12, 1994, MVNA ceased to be an employer under the RRA and the RUIA.

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Glen L. Bower

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V. M. Speakman, Jr.

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